

# EXHIBIT 40

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**From:** Christof Marre  
**Sent:** Thursday, December 19, 2002 7:08 AM  
**To:** Michelle Barnard  
**Cc:** Gail Seymour; Michelle Boyle-Scarcelle; Blick, Martin  
**Subject:** Re: [Fwd: Duke University]

Michelle,

having reviewed their current pricing, I think they will be quite pleased with our IDO prices. Interestingly, our new Cytosan price is not too far off.

Any idea where Legal stands with our MSK contract? Following some discussions with the RBD, I would like to offer them Platinol at \$58 (100mg) and \$30 (50mg). Would you mind updating the document?

Gail, Martin, the attached is a great source of competitive pricing information. Let's discuss how we can capture this, e.g. in our Master Price List.

Thanks  
Christof

Michelle Barnard wrote:

Christof,

We pull together the Duke offer based on the current ID/O offer with the exception of Cytosan, which will be 30% off WLP. In the meantime, I have attached the original Duke Oncology sales information that Mr. Davis sent us. Please look at this information when you can to see if we need to modify the offer.

Michelle

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**Subject:** Re: Duke University  
**Date:** Wed, 18 Dec 2002 23:32:54 -0500  
**From:** Christof Marre <christof.marre@bms.com>  
**Organization:** Bristol-Myers Squibb  
**To:** Michelle Boyle-Scarcelle <michelle.boylescarcelle@bms.com>  
**CC:** Michelle Barnard <michelle.barnard@bms.com>, "Seymour, Gail" <gail.seymour@bms.com>  
**References:** <3DFF4873.DFAA32B7@bms.com>

Michelle,

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for some reason I cannot open the attachment (from home).  
I suggest we offer Duke pricing at the ID/O price list - Gail, could you please forward to Michelle? Please reflect Cytoxan at list price minus 30%, as per our discussions today.

Thanks  
Christof

Michelle Boyle-Scarcelle wrote:

Christof,

As a follow up to last week's meeting with Kirby Davis at Duke University, enclosed please find an excel file which shows a list of compounds in the Oncology Market with the related strengths, units and dollars. Please note Taxol is currently the only Oncology contracted product which was agreed to be extended until March 2003.

On the enclosed file, the first tab is BMS products only. The second tab is all other manufacturers. The third tab is the total market ( BMS products and other manufacturers).

Below is a sales summary of Taxol, Paraplatin and Ifex/Mesnex::

- Taxol total sales \$475,512  
BMS Taxol Sales \$408,739 (21% of total BMS sales)  
Other MFG Paclitaxel and Paclitaxel semi-synthetic Sales \$66,773
- Paraplatin  
BMS Paraplatin Sales \$818,580 (43% of total BMS sales)
- Ifex/Mesnex total sales \$443,793  
BMS Ifex/Mesnex \$339,060 (18% of total BMS sales)  
Other MFG Ifsamide/Mesna Sales \$104,733

Please review and let me know when you would like to discuss what Oncology products you want to offer to Duke University. The customer needs the bid submission by the 1st week of January.

Thank you,

Michelle

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## PREMIER CURRENT CONTRACTS

NDC #	LIST #	DESCRIPTION	UNIT	PRC	Effective Date	Exp Date	Unit Price
00072420008	o 301097	BLENOXANE INJ 15 UNIT VL		100.000	07/14/2000	12/31/2002	100.000
00015301020	o 306301	BLENOXANE INJ 30 UNIT VL		178.000	07/19/2000	12/31/2002	178.000
00015306301	o 083050	HYDREA CAPS 500MG		51.000	03/19/1999	12/31/2002	51.000
00087081941	o 355427	IFEX 10X1GM/MESNEX 10X1GM VL		1800.000	08/06/2002	12/31/2002	1800.000
00087081944	o 055805	IFEX 1G 1X1 VIAL		60.000	09/27/2002	12/31/2002	60.000
00087081841	o 055701	IFEX 3GM		162.000	09/27/2002	12/31/2002	162.000
00087081844	o 355626	IFEX 5X1GM/MESNEX 3X1GM VL		800.000	08/06/2002	12/31/2002	800.000
00087082232	o 356415	IFEX MESNEX (3G IFEX/1G MES)		1190.000	08/06/2002	12/31/2002	1190.000
00087082233	o 059501	MEGACE TABS 20MG		19.000	07/01/1998	12/31/2002	19.000
00072685004	o 059641	MEGACE TABS 40MG		23.600	05/25/2000	12/31/2002	23.600
5977274904	o 305997	MUTAMYCIN 40MG		246.400	03/19/1999	12/31/2002	246.400
5977274902	o 300220	MUTAMYCIN FOR INJ 20MG		89.400	03/21/2002	12/31/2002	89.400
5977274973	o 300197	MUTAMYCIN FOR INJ 5MG		29.800	03/21/2002	12/31/2002	29.800
5977274971	o 321430	PARAPLATIN 1X150MG LYO VL		339.170	09/09/2002	12/31/2002	339.170
5977274914	o 321530	PARAPLATIN 1X450MG LYO VL		1017.530	09/09/2002	12/31/2002	1017.530
5977274924	o 321330	PARAPLATIN 50MG LYOPHILIZ		113.070	09/09/2002	12/31/2002	113.070
5977274922	o 322197	PLATINOL AQ INJ 100MG/VIAL		347.240	11/29/1999	12/31/2002	347.240
5977274933	o 322097	PLATINOL AQ INJ 50MG/VIAL		173.630	11/29/1999	12/31/2002	173.630
5977274931	o 335297	RUBEX 50MG LYOPHILIZED		25.000	03/19/1999	12/31/2002	25.000
5977274944	o 347630	TAXOL 100MG INJ MULTIDOSE		120.000	10/26/2002	12/31/2002	120.000
00087772060	o 347911	TAXOL 300MG/50ML VIAL		360.000	10/26/2002	12/31/2002	360.000
00087772150	o 347530	TAXOL 30MG INJ MULTIDOSE		36.000	10/26/2002	12/31/2002	36.000
00087772160	o 306220	VEPESID 1GM/50ML		60.000	10/19/1999	12/31/2002	60.000
00087771862	o 306120	VEPESID 500MG		30.000	10/19/1999	12/31/2002	30.000
00087771962	o 309595	VEPESID INJ 100MG/5ML		6.000	10/19/1999	12/31/2002	6.000
00087771840	o 308420	VEPESID INJ 150MG/7.5ML		9.000	10/19/1999	12/31/2002	9.000
00087771864	o 685004	CAPITROL SHAMPOO 4 OZ.		15.080	07/01/1998	12/31/2002	15.080
00087771940	o 772060	CEFZIL 250MG TABS		311.730	01/01/2002	12/31/2002	311.730
00087771964	o 772150	CEFZIL 500MG TABS		321.890	01/01/2002	12/31/2002	321.890
57783360281	o 772160	CEFZIL 500MG TABS		634.980	01/01/2002	12/31/2002	634.980
00015054741	o 771862	CEFZIL O/S 125MG/5ML		22.390	01/01/2002	12/31/2002	22.390
00015053941	o 771962	CEFZIL O/S 250MG/5ML		40.890	01/01/2002	12/31/2002	40.890
00015054841	o 771840	CEFZIL OS 125MG/5ML		15.000	01/01/2002	12/31/2002	15.000
00015054641	o 771864	CEFZIL OS 125MG/5ML		29.790	01/01/2002	12/31/2002	29.790
00015054941	o 771940	CEFZIL OS 250 MG/5ML		27.820	01/01/2002	12/31/2002	27.820
00072620345	o 771964	CEFZIL OS 250MG 100ML		53.970	01/01/2002	12/31/2002	53.970
00072600345	o 028006	DOVONEX CREAM 60GM TUBE		89.170	01/01/2002	12/31/2002	89.170
00072610345	o 254006	DOVONEX OINTMENT .005% 60GM		89.170	01/01/2002	12/31/2002	89.170
00072200004	o 116006	DOVONEX SCALP SOL 60ML BT		77.940	01/01/2002	12/31/2002	77.940
00072672101	o 049420	KENALOG-10 INJECTION		3.540	07/01/2000	12/31/2002	3.540
00072672103	o 029305	KENALOG-40 INJECTION		4.090	07/01/2000	12/31/2002	4.090
00072662101	o 029320	KENALOG-40 INJECTION		14.000	07/01/2000	12/31/2002	14.000
00072662103	o 029328	KENALOG-40 INJECTION		32.580	07/01/2000	12/31/2002	32.580
00072700005	o 571208	LAC-HYDRIN 12% LOTION NQ		31.670	01/01/2002	12/31/2002	31.670
00072690505	o 571214	LAC-HYDRIN 12% LOTION NQ		49.850	01/01/2002	12/31/2002	49.850
00072026010	o 573028	LAC-HYDRIN CREAM 280GM TB		33.160	01/01/2002	12/31/2002	33.160
00072026006	o 015846	MONOPRIL 10MG TAB		76.970	01/01/2002	12/31/2002	76.970
00072254010	o 015885	MONOPRIL 10MG TABS		855.280	01/01/2002	12/31/2002	855.280

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## PREMIER CURRENT CONTRACTS

NDC #	LIST # DESCRIPTION	UNIT PRC	Effective Date	Exp Date	Unit Price
00072254006	060942 MONOPRIL 20MG TAB 90S BOT	76.970	01/01/2002	12/31/2002	76.970
00072116006	060985 MONOPRIL 20MG TABS	855.280	01/01/2002	12/31/2002	855.280
00072760303	060945 MONOPRIL 20MG TABS UN	91.520	01/01/2002	12/31/2002	91.520
00072210360	120213 MONOPRIL TABS 40MG	76.970	01/01/2002	12/31/2002	76.970
00072220316	517875 PRAVA TB 20MG 1000 R-MASS	2041.530	01/01/2002	12/31/2002	2041.530
00072220360	515405 PRAVA TBS 10MG RED MASS	187.700	01/01/2002	12/31/2002	187.700
00072820015	517806 PRAVA TBS 20MG HUD R-MASS	207.830	01/01/2002	12/31/2002	207.830
00072820030	517805 PRAVA TBS 20MG RED MASS	183.710	01/01/2002	12/31/2002	183.710
00072820060	519410 PRAVACHOL-RM TB 40MG 90'S	298.050	01/01/2002	12/31/2002	298.050
00087606005	003231 SERZONE 100MG TABS	68.920	01/01/2002	12/31/2002	68.920
00087606010	003931 SERZONE 150MG TABS	69.560	01/01/2002	12/31/2002	69.560
00087607005	003331 SERZONE 200MG TABS	70.210	01/01/2002	12/31/2002	70.210
00087606313	004131 SERZONE 250MG TABS	70.860	01/01/2002	12/31/2002	70.860
00087606314	003147 SERZONE 50MG TABS	67.940	01/01/2002	12/31/2002	67.940
00087607211	565001 STADOL NS 10/ML 2.5ML* C4	73.090	01/01/2002	12/31/2002	73.090
	111780 TEQUIN 200MG TB 10X10 BLI	682.270	01/01/2002	12/31/2002	682.270
00087607411	111750 TEQUIN 200MG TB 30 BTL	204.680	01/01/2002	12/31/2002	204.680
00087607311	117780 TEQUIN 400MG TB 100 BLIST	682.270	01/01/2002	12/31/2002	682.270
00003148215	117760 TEQUIN 400MG TB 50 BTL	341.130	01/01/2002	12/31/2002	341.130
00003148240	117719 TEQUIN TEQPAQ 400MG2X7BLS	91.530	01/01/2002	12/31/2002	91.530
00003148220	140015 ULTRAVATE CREAM .05% 15GM	23.850	01/01/2002	12/31/2002	23.850
00003148230	140050 ULTRAVATE CREAM .05% 50GM	57.370	01/01/2002	12/31/2002	57.370
00003024815	145015 ULTRAVATE OINT .05% 15GM	23.850	01/01/2002	12/31/2002	23.850
00003024840	145050 ULTRAVATE OINT .05% 50GM	57.370	01/01/2002	12/31/2002	57.370
00003024820	420008 BALNETAR 7.5 OZ.	15.690	01/01/2002	12/31/2002	15.690
00003024830	081901 BUSPAR 10MG	131.280	01/01/2002	12/31/2002	131.280
00003024915	081904 BUSPAR 10MG	638.150	01/01/2002	12/31/2002	638.150
00003024920	081801 BUSPAR 5MG	75.280	01/01/2002	12/31/2002	75.280
00003149421	081804 BUSPAR 5MG	365.980	01/01/2002	12/31/2002	365.980
00003149431	082232 BUSPAR DIVIDOSE 15MG	117.690	01/01/2002	12/31/2002	117.690
00003083050	082233 BUSPAR DIVIDOSE 15MG	348.000	01/01/2002	12/31/2002	348.000
00015355427	620345 DESQUAM-E GEL 10% 1.5OZ	11.480	01/01/2002	12/31/2002	11.480
00015055605	600345 DESQUAM-E GEL 2.5% 1.5OZ	10.960	01/01/2002	12/31/2002	10.960
00015055741	610345 DESQUAM-E GEL 5% 1.5OZ	11.270	01/01/2002	12/31/2002	11.270
00015355626	200004 DESQUAM-X BAR 10% 3.75OZ	8.740	01/01/2002	12/31/2002	8.740
00015358415	672101 DESQUAM-X GEL 10% 1.5OZ	11.110	01/01/2002	12/31/2002	11.110
00003049420	672103 DESQUAM-X GEL 10% 3OZ	19.690	01/01/2002	12/31/2002	19.690
00003029305	662115 DESQUAM-X GEL 5% 1.5OZ	10.880	01/01/2002	12/31/2002	10.880
00003029320	662103 DESQUAM-X GEL 5% 3OZ	19.340	01/01/2002	12/31/2002	19.340
00003029328	700005 DESQUAM-X WASH 10% 5OZ	15.280	01/01/2002	12/31/2002	15.280
00087076102	690505 DESQUAM-X WASH 5% 5OZ	14.280	01/01/2002	12/31/2002	14.280
00087077141	760303 ESTAR GEL 3OZ TUBE	14.770	01/01/2002	12/31/2002	14.770
00087077142	210360 EURAX CREAM 60GM TUBE	11.130	01/01/2002	12/31/2002	11.130
00087076641	220316 EURAX LOTION 16OZ BOTTLE	77.270	01/01/2002	12/31/2002	77.270
00087076643	220360 EURAX LOTION 60GM BOTTLE	11.870	01/01/2002	12/31/2002	11.870
00087076741	820015 EXELDERM CREAM 1% 15GM	10.470	01/01/2002	12/31/2002	10.470
00087076743	820030 EXELDERM CREAM 1% 30GM	18.420	01/01/2002	12/31/2002	18.420

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## PREMIER CURRENT CONTRACTS

NDC #	LIST #	DESCRIPTION	UNIT PRC	Effective Date	Exp Date	Unit Price
00087075841	820060	EXELDERM CREAM 1% 60GM	30.530	01/01/2002	12/31/2002	30.530
00072571208	606005	GLUCOPHAGE 500MG TABS	64.950	01/01/2002	12/31/2002	64.950
00072571214	606010	GLUCOPHAGE 500MG TABS	324.730	01/01/2002	12/31/2002	324.730
00072576004	607005	GLUCOPHAGE 850MG TABS	110.410	01/01/2002	12/31/2002	110.410
00072576008	606313	GLUCOPHAGE XR 500MG 100B	57.370	01/01/2002	12/31/2002	57.370
00072573028	607211	GLUCOVANCE 1.25MG TABS	63.790	03/05/2002	12/31/2002	63.790
00072640008	607411	GLUCOVANCE 5MG TABS	76.090	03/05/2002	12/31/2002	76.090
00072230001	607311	GLUCOVN TB 2.5MG 1X100 BT	76.090	03/05/2002	12/31/2002	76.090
00003773199	148215	HALOG CREAM 0.1% 15GM	19.220	01/01/2002	12/31/2002	19.220
00015059646	148240	HALOG CREAM 0.1% 240GM	167.070	01/01/2002	12/31/2002	167.070
00015059645	148220	HALOG CREAM 0.1% 30GM	30.880	01/01/2002	12/31/2002	30.880
00015059501	148230	HALOG CREAM 0.1% 60GM	52.520	01/01/2002	12/31/2002	52.520
00015059641	024815	HALOG OINTMENT 0.1% 15GM	19.220	01/01/2002	12/31/2002	19.220
00015356302	024840	HALOG OINTMENT 0.1% 240GM	167.070	01/01/2002	12/31/2002	167.070
00015356303	024820	HALOG OINTMENT 0.1% 30GM	30.880	01/01/2002	12/31/2002	30.880
00087015846	024830	HALOG OINTMENT 0.1% 60GM	52.520	01/01/2002	12/31/2002	52.520
00087015885	024915	HALOG SOLUTION 0.1% 20ML	22.750	01/01/2002	12/31/2002	22.750
00087060942	024920	HALOG SOLUTION 0.1% 60ML	50.990	01/01/2002	12/31/2002	50.990
00087060985	149421	HALOG-E CREAM 0.1% 30GM	30.880	01/01/2002	12/31/2002	30.880
00087060945	149431	HALOG-E CRM .1% 60G TUBE	52.520	01/01/2002	12/31/2002	52.520
00087120213	076106	K-LYTE 25MEQ TABS ORANGE	267.740	01/01/2002	12/31/2002	267.740
00015305920	077101	K-LYTE DS 50MEQ TABS ORANGE	64.330	01/01/2002	12/31/2002	64.330
00015300220	077102	K-LYTE DS 50MEQ TABS ORANGE	192.980	01/01/2002	12/31/2002	192.980
00015300120	076801	K-LYTE/CL 25MEQ TB CITRUS	35.750	01/01/2002	12/31/2002	35.750
00003059320	076603	K-LYTE/CL 25MEQ TB CITRUS	113.090	01/01/2002	12/31/2002	113.090
00003052650	076701	K-LYTE/CL 25MEQ TB FRT PUNCH	35.750	01/01/2002	12/31/2002	35.750
00003052620	076703	K-LYTE/CL 25MEQ TB FRT PUNCH	113.090	01/01/2002	12/31/2002	113.090
00015321430	075801	K-LYTE/CL 50MEQ TABS CITRUS	64.330	01/01/2002	12/31/2002	64.330
00015321530	576004	LAC-HYDRIN 5 4OZ.	4.840	01/01/2002	12/31/2002	4.840
00015321330	576008	LAC-HYDRIN 5 8OZ.	8.430	01/01/2002	12/31/2002	8.430
00072530002	640008	LINDORA 8OZ LOT. BTL	13.000	01/01/2002	12/31/2002	13.000
00072530004	230001	LOWILA CAKE 3.75OZ CTN	3.100	01/01/2002	12/31/2002	3.100
00072790005	059320	MYCOSTATIN TOP. POWDER	24.410	01/01/2002	12/31/2002	24.410
00072520002	052650	NITRAZINE DISP W/4 REFILL	81.540	01/01/2002	12/31/2002	81.540
00072520004	052620	NITRAZINE PAPER W/DISP	24.010	01/01/2002	12/31/2002	24.010
00015322122	530002	PERNOX LEMON 2OZ.	8.440	01/01/2002	12/31/2002	8.440
00015322022	530004	PERNOX LEMON 4OZ.	13.900	01/01/2002	12/31/2002	13.900
00003517875	790005	PERNOX LOTION 5OZ.	11.560	01/01/2002	12/31/2002	11.560
00003515405	520002	PERNOX REG 2OZ BOTT	8.440	01/01/2002	12/31/2002	8.440
00003517806	520004	PERNOX REG 4OZ BOTT	13.900	01/01/2002	12/31/2002	13.900
00003517805	480004	SEBUCARE 4OZ TOPICAL BTL	12.810	01/01/2002	12/31/2002	12.810
00003518410	800060	STATICIN 1.5% 60ML BOTT	23.630	01/01/2002	12/31/2002	23.630
00015335322	118080	TEQUIN 200MG/100ML 1X BAG	15.000	01/01/2002	12/31/2002	15.000
00015335222	118180	TEQUIN 400MG/200ML 1X BAG	31.700	01/01/2002	12/31/2002	31.700
00072480004	117980	TEQUIN IV 400GM/40ML 1XVL	31.700	01/01/2002	12/31/2002	31.700
	117880	TEQUIN 200MG/20ML 1X VIAL	15.000	01/01/2002	12/31/2002	15.000
	117719	TEQUIN TEQPAQ 400MG2X7BLS	91.530	01/01/2002	12/31/2002	91.530
00087003231	810015	WESTCORT CREAM .2% 15GM	14.610	01/01/2002	12/31/2002	14.610

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PREMIER CURRENT CONTRACTS						
NDC #	LIST #	DESCRIPTION	UNIT PRC	Effective Date	Exp Date	Unit Price
00087003931	810045	WESTCORT CREAM .2% 45GM	30.290	01/01/2002	12/31/2002	30.290
00087003331	810060	WESTCORT CREAM .2% 60GM	36.440	01/01/2002	12/31/2002	36.440
00087004131	780015	WESTCORT OINT .2% 15GM.	14.610	01/01/2002	12/31/2002	14.610
00087003147	780045	WESTCORT OINT .2% 45GM	30.290	01/01/2002	12/31/2002	30.290
00087565041	780060	WESTCORT OINT .2% 60GM	36.440	01/01/2002	12/31/2002	36.440
00072800060	749040	CEFACLOX 125MG/5ML 150ML	6.600	07/01/2000	12/31/2002	6.600
00015347630	749020	CEFACLOX 125MG/5ML 75ML	3.320	07/01/2000	12/31/2002	3.320
00015347911	749730	CEFACLOX 187MG/5ML 100ML	6.600	07/01/2000	12/31/2002	6.600
00015347530	749710	CEFACLOX 187MG/5ML 50ML	3.320	07/01/2000	12/31/2002	3.320
00015111780	749140	CEFACLOX 250MG CAP 100S	28.000	07/01/2000	12/31/2002	28.000
00015111750	749240	CEFACLOX 250MG/5ML 150ML	11.970	07/01/2000	12/31/2002	11.970
00015118080	749220	CEFACLOX 250MG/5ML 75ML	6.150	07/01/2000	12/31/2002	6.150
00015117880	749330	CEFACLOX 375MG/5ML 100ML	11.970	07/01/2000	12/31/2002	11.970
00015117780	749310	CEFACLOX 375MG/5ML 50ML	6.150	07/01/2000	12/31/2002	6.150
00015117760	749440	CEFACLOX 500MG CAP 100S	55.440	07/01/2000	12/31/2002	55.440
00015118180	360281	CLOXACILLIN CAPS 250MG	6.700	07/01/2000	12/31/2002	6.700
00015117980	o 054741	CYTOXAN LYOPH 500MG	4.500	07/01/1998	12/31/2002	4.500
00015117719	o 053941	CYTOXAN LYOPHILIZED 100MG	2.000	07/01/1998	12/31/2002	2.000
00072140015	o 054841	CYTOXAN LYOPHILIZED 1GM	8.000	03/19/1999	12/31/2002	8.000
00072140050	o 054641	CYTOXAN LYOPHILIZED 200MG	2.500	07/01/1998	12/31/2002	2.500
00072145015	o 054941	CYTOXAN LYOPHILIZED 2GM	16.000	11/02/1998	12/31/2002	16.000
00072145050	026010	DOVONEX CREAM 100G TUBE	135.110	01/01/2002	12/31/2002	135.110
00015306220	254010	DOVONEX OINT .005% 100G	135.110	01/01/2002	12/31/2002	135.110
00015306120	608314	GLUCOPHAGE XR 500MG 500 B	286.840	01/01/2002	12/31/2002	286.840
00015309520	773199	MAXIPIME 500MG 15ML VIAL	6.400	01/01/1999	12/31/2002	6.400
00015308420	o 059608	MEGACE TAB 40MG 250S BTL	77.000	07/01/1998	12/31/2002	77.000
00072810015	o 059609	MEGACE TAB 40MG 500S BTL	140.000	07/01/1998	12/31/2002	140.000
00072810045	o 356302	MESNEX 1GM MULTIDOSE VIAL	120.000	09/04/2002	12/31/2002	120.000
00072810060	o 356303	MESNEX MULTIDOSE 1G VL	1200.000	09/04/2002	12/31/2002	1200.000
00072780015	o 335397	RUBEX 100 MG LYOPHILIZED	45.000	03/19/1999	12/31/2002	45.000

HLY CONFIDENTIAL

BMS/AWP/000217846

	Current WLP	Contract Discount
\$	243.68	58.96%
\$	487.36	63.48%
\$	113.54	55.08%
\$	2,258.32	20.29%
\$	135.87	55.84%
\$	489.21	66.89%
\$	934.60	14.40%
\$	1,354.92	12.17%
\$	60.54	68.62%
\$	107.97	78.14%
\$	732.07	66.34%
\$	382.33	75.33%
\$	107.29	72.22%
\$	343.46	1.25%
\$	1,030.41	1.25%
\$	114.50	1.25%
\$	390.93	13.17%
\$	199.98	13.18%
\$	157.72	84.15%
\$	487.01	75.36%
\$	1,461.00	75.36%
\$	146.10	75.36%
\$	1,037.31	94.22%
\$	532.30	94.36%
\$	109.19	94.50%
\$	163.79	94.51%
\$	17.81	15.33%
\$	336.67	7.41%
\$	347.64	7.41%
\$	685.78	7.41%
\$	24.18	7.40%
\$	44.16	7.40%
\$	16.20	7.41%
\$	32.17	7.40%
\$	30.05	7.42%
\$	58.29	7.41%
\$	95.41	6.54%
\$	95.41	6.54%
\$	83.40	6.55%
\$	6.68	47.01%
\$	5.17	20.89%
\$	26.30	46.77%
\$	39.18	16.85%
\$	33.89	6.55%
\$	53.34	6.54%
\$	35.48	6.54%
\$	82.36	6.54%
\$	915.15	6.54%

WHLY CONFIDENTIAL

BMS/AWP/000217847



	Current WLP	Contract Discount
\$	82.36	6.54%
\$	915.15	6.54%
\$	97.73	6.35%
\$	82.36	6.54%
\$	2,314.28	11.79%
\$	200.24	6.26%
\$	235.59	11.78%
\$	208.25	11.78%
\$	312.95	4.76%
\$	73.06	5.67%
\$	74.43	6.54%
\$	75.83	7.41%
\$	77.24	8.26%
\$	71.34	4.77%
\$	78.21	6.55%
\$	716.38	4.76%
\$	214.91	4.76%
\$	716.38	4.76%
\$	358.19	4.76%
\$	25.52	6.54%
\$	61.39	6.55%
\$	25.52	6.54%
\$	61.39	6.55%
\$	15.69	0.00%
\$	131.28	0.00%
\$	638.15	0.00%
\$	75.28	0.00%
\$	365.98	0.00%
\$	117.69	0.00%
\$	348.00	0.00%
\$	11.48	0.00%
\$	10.96	0.00%
\$	11.27	0.00%
\$	8.74	0.00%
\$	11.11	0.00%
\$	19.69	0.00%
\$	10.88	0.00%
\$	19.34	0.00%
\$	15.28	0.00%
\$	14.28	0.00%
\$	14.77	0.00%
\$	11.13	0.00%
\$	77.27	0.00%
\$	11.87	0.00%
\$	10.47	0.00%
\$	18.42	0.00%

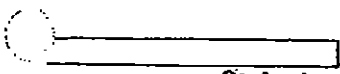
SHLY CONFIDENTIAL

BMS/AWP/000217848

	Contract	
Current WLP	Discount	
\$ 30.53	0.00%	
\$ 64.95	0.00%	
\$ 324.73	0.00%	
\$ 110.41	0.00%	
\$ 57.37	0.00%	
\$ 63.79	0.00%	
\$ 76.09	0.00%	
\$ 76.09	0.00%	
\$ 19.22	0.00%	
\$ 167.07	0.00%	
\$ 30.88	0.00%	
\$ 52.52	0.00%	
\$ 19.22	0.00%	
\$ 167.07	0.00%	
\$ 30.88	0.00%	
\$ 52.52	0.00%	
\$ 22.75	0.00%	
\$ 50.89	0.00%	
\$ 30.88	0.00%	
\$ 52.52	0.00%	
\$ 267.74	0.00%	
\$ 64.33	0.00%	
\$ 192.98	0.00%	
\$ 35.75	0.00%	
\$ 113.09	0.00%	
\$ 35.75	0.00%	
\$ 113.09	0.00%	
\$ 64.33	0.00%	
\$ 4.84	0.00%	
\$ 8.43	0.00%	
\$ 13.00	0.00%	
\$ 3.10	0.00%	
\$ 24.41	0.00%	
\$ 81.54	0.00%	
\$ 24.01	0.00%	
\$ 8.44	0.00%	
\$ 13.90	0.00%	
\$ 11.56	0.00%	
\$ 8.44	0.00%	
\$ 13.90	0.00%	
\$ 12.81	0.00%	
\$ 23.63	0.00%	
\$ 15.00	0.00%	
\$ 31.70	0.00%	
\$ 31.70	0.00%	
\$ 15.00	0.00%	
\$ 14.61	0.00%	

SHLY CONFIDENTIAL

BMS/AWP/000217849



Contract		
Current WLP		Discount
\$ 30.29		0.00%
\$ 36.44		0.00%
\$ 14.61		0.00%
\$ 30.29		0.00%
\$ 36.44		0.00%

ONLY CONFIDENTIAL

BMS/AWP/000217850

DUKE CONTRACT PRICING - BMS ONCOLOGY PRODUCTS				
LIST #	DESCRIPTION	Current WLP	% off WLP	Contract price
301097	BLENOXANE INJ 15 UNIT VL	\$ 243.68	71%	\$ 70.00
308301	BLENOXANE INJ 30 UNIT VL	\$ 487.36	71%	\$ 140.00
050401	CYTOXAN TABS 25MG	\$ 188.17	0%	\$ 188.17
050301	CYTOXAN TABS 50MG	\$ 345.33	0%	\$ 345.33
054741	CYTOXAN LYOPH 500MG	\$ 20.57	62%	\$ 7.75
054841	CYTOXAN LYOPHILIZED 1GM	\$ 41.14	62%	\$ 15.50
054941	CYTOXAN LYOPHILIZED 2GM	\$ 82.31	62%	\$ 31.00
083050	HYDREA CAPS 500MG	\$ 113.54	74%	\$ 30.00
355427	IFEX 10X1GM/MESNEX 10X1GM VL	\$ 2,258.32	20%	\$ 1,800.00
055605	IFEX 1G 1X1 VIAL	\$ 135.87	56%	\$ 80.00
055701	IFEX 3GM	\$ 407.61	60%	\$ 162.00
355826	IFEX 5X1GM/MESNEX 3X1GM VL	\$ 934.60	14%	\$ 800.00
356415	IFEX MESNEX (3G IFEX/1G MES)	\$ 1,354.92	12%	\$ 1,190.00
356302	MESNEX 1GM MULTIDOSE VIAL	\$ 175.41	32%	\$ 120.00
356303	MESNEX MULTIDOSE 1G VL	\$ 1,754.10	37%	\$ 1,100.00
305997	MUTAMYCIN 40MG	\$ 732.07	77%	\$ 165.00
300220	MUTAMYCIN FOR INJ 20MG	\$ 362.33	77%	\$ 85.00
300197	MUTAMYCIN FOR INJ 5MG	\$ 107.29	73%	\$ 28.50
322197	PLATINOL AQ INJ 100MG/VIAL	\$ 399.39	13%	\$ 347.24
322097	PLATINOL AQ INJ 50MG/VIAL	\$ 199.98	13%	\$ 173.63
347630	TAXOL 100MG INJ MULTIDOSE	\$ 487.01	75%	\$ 120.00
347911	TAXOL 300MG/50ML VIAL	\$ 1,461.00	75%	\$ 360.00
347530	TAXOL 30MG INJ MULTIDOSE	\$ 146.10	75%	\$ 36.00
309145	VEPESID CAPS 50MG	\$ 953.61	0%	\$ 953.61
306220	VEPESID 1GM/50ML	\$ 1,037.31	94%	\$ 60.00
306120	VEPESID 500MG	\$ 532.30	94%	\$ 30.00
309595	VEPESID INJ 100MG/5ML	\$ 109.19	95%	\$ 6.00
308420	VEPESID INJ 150MG/7.5ML	\$ 163.79	95%	\$ 9.00
321430	PARAPLATIN 1X150MG LYO VL	\$ 343.46	1.25%	\$ 339.17
321530	PARAPLATIN 1X450MG LYO VL	\$ 1,030.41	1.25%	\$ 1,017.53
321330	PARAPLATIN 50MG LYOPHILIZ	\$ 114.50	1.25%	\$ 113.07

No Discount  
No Discount

No Discount

EXCLUSIVELY CONFIDENTIAL

BMS/AWP/000217851

# EXHIBIT 41

Extending & Enhancing Lives
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322200165

***Practice Efficiencies  
& Quality Care Workshop***

***Of Special Interest To: Physicians,  
Nurses, Office Managers, Billers***

## Decreasing Payment Basis

322200166

- ◆ 1990 - AWP + % Copay 20%
- ◆ 1994 - AWP Copay 20%
- ◆ 1999 - AWP - % (95% AWP) Copay 20%
- ◆ 2002 - % (80-85% AWP ?) Copay 20%
- ◆ HCFA: Single Source and Generics
- ◆ Managed Care and Indemnity Contracts

# Typical ONC Practice Structures

322200167



## Practice Expenses

- ◆ Physician / Nurse / Staff
  - ◆ salary + benefits
- ◆ Drugs & supplies
- ◆ Facility expense
- ◆ General & Administrative expense

322200168

## Revenue Sources

- ◆ Pharmacy (50+%)
  - ◆ Largest cost center: out of pocket expense
- ◆ Evaluation & Management (E&M) Services (20%)
  - ◆ Physician & nurse cognitive services
  - ◆ Level 1-5 (99211-99215)
- ◆ Drug Administration Services (15%)
- ◆ Laboratory Services (5%)

322200169

## Net Revenue Factors

- ◆ Contractual Allowances
- ◆ Payer mix
- ◆ Collection rate
  - ◆ Insurance verification
  - ◆ % Charge vs reimbursement
  - ◆ Reconciliation: Copays
  - ◆ Appeal process

322200170

# National Average Payer Mix

322200171

# How Are Drugs Reimbursed

322200172

- ◆ Five Key Terms
  - ◆ **Acquisition Price:** amount paid to acquire the drug
  - ◆ **Manufacturer List:** official catalogue price
  - ◆ **Average Wholesale Price (AWP):** calculated by pricing companies, (ie. Red Book, Medi-Span & First Data Bank) accounting for distribution overhead costs
  - ◆ **Allowable:** payer driven reimbursement amount
  - ◆ **Payment:** Amount paid

## How Drugs Are Reimbursed

- ◆ Most payers use AWP as a basis for calculating allowables
- ◆ AWP can differ per the pricing source
  - ◆ TAXOL: Red Book = \$182.63
  - ◆ First Data Bank = \$175.35
- ◆ Medicare allowable is AWP -5% (95%AWP)
- ◆ Only one allowable per product category
  - ◆ J-code usually smallest vial size

322200173

# How Drugs Are Reimbursed

322200174

## ◆ Single Source Products

- ◆ payers reference one AWP pricing source
- ◆ use this value as basis for reimbursement
- ◆ ex. payment formula:
  - ◆ 80% of (95% x AWP) = Medicare
  - ◆ 20% co-pay of allowable
    - ◆ supplemental insurance
    - ◆ patient expense
- ◆ Medicare regulations require physicians to try to collect (2 attempts)

# How Drugs Are Reimbursed

322200175

- ◆ Multi-source Drugs
  - ◆ lower of the generic median or innovator's AWP (Medicare)
  - ◆ if no median, i.e. only 2 suppliers, likely to use lowest AWP
  - ◆ private payers can vary calculation methodology, generally reference AWP
- ◆ Multi-source acquisition prices typically decrease faster than AWP
- ◆ J-Code: alpha-numeric code identifies generic name: paclitaxel



# Medicare Allowables: Taxol

January 2001 Red Book Update

322200176

◆ Taxol 30 mg vial	(J-9265)
◆ AWP	182.63
◆ Medicare Allowable (95% AWP)	173.50
◆ Medicare Pays (80%)	138.80
◆ Co-Pay	34.70
◆ OTN Cost	131.70 (3/1)

# Medicare Allowables: Paraplatin

Jan 2001 Red Book Update

◆ Paraplatin 50 mg vial	(J-9045)
◆ AWP	116.96
◆ Medicare Allowable (95%AWP)	111.11
◆ Medicare Pays	88.89
◆ Co-Pay	22.22
◆ OTN Cost	89.83

322200177

# Oncology Practice Response

## To Market Changes

322200178

- ◆ Improve purchasing power
- ◆ **Increase collection rate**
- ◆ Consider therapeutic interchange
- ◆ Decrease chair time
- ◆ Treatments with high therapeutic index
- ◆ Diversify services
- ◆ ***Increase Efficiency & Effectiveness***

# Practice Efficiency Model

## ◆ Physicians

◆ expertise > repetition > efficiency

## ◆ Nurses

◆ repetition > expertise > efficiency > QOL

## ◆ Billing Office

◆ repetition > expertise > efficiency > A/R

## ◆ *BMSO Partners*

◆ 100% guarantee for > 70 % patients

322200179

# Physician

## *Clinical benefit & reimbursement drive utilization*

- ◆ Evidence-based medicine
- ◆ Para/Taxol or Taxol alone
  - ◆ effective and proven for >70% patients
- ◆ Repetition > efficiency
- ◆ Standards of care
- ◆ ***BMSO Partners***
- ◆ *clinical support & referral initiative*

322200180

# USPDI Approved Indications

## 100% Guarantee for > 70% Pts

322200181

### Taxol (Paclitaxel)

- ◆ Bladder
- ◆ Breast (adjuvant & metastatic)
- ◆ Cervix
- ◆ CUP
- ◆ Endometrial
- ◆ Esophagus
- ◆ Fallopian Tube
- ◆ H & N
- ◆ Lung (NSCLC & SCLC)
- ◆ Kaposi's Sarcoma
- ◆ Malignant Pleural Effusion
- ◆ Ovarian (1st line and recurrent)
- ◆ Peritoneal
- ◆ Prostate
- ◆ Stomach
- ◆ Testes

### Paraplatin (Carboplatin)

- ◆ Bladder
- ◆ Brain
- ◆ Breast (adjuvant & metastatic)
- ◆ Cervix
- ◆ CUP
- ◆ Endometrial
- ◆ Esophagus
- ◆ Fallopian Tube
- ◆ H & N
- ◆ Lung (NSCLC \* SCLC)
- ◆ Melanoma
- ◆ Neuroblastoma
- ◆ Ovarian (1st line and recurrent)
- ◆ Peritoneal
- ◆ Retinoblastoma
- ◆ Testes
- ◆ Wilms' Tumor

## Nurses

### *Comfort Level & QOL Drives Utilization*

- ◆ Experts
  - ◆ administration techniques
  - ◆ patient management
- ◆ Repetition > efficiency
  - ◆ standard flow sheets
- ◆ Patient QOL improvement
- ◆ *BMSO Partners*
- ◆ *product & patient education materials*

322200182

## Billing Office

### *Reimbursement Drives Utilization*

- ◆ Repetition > expertise
- ◆ Expertise > efficiency
- ◆ Efficiency > improved accounts receivable (A/R)

#### ◆ *BMSO Partners*

◆ *ADBA, AccessMED, OTN*

◆ *100% guarantee for 70% patients (97% overturns)*

322200183



## Billing Office Priorities

- ◆ **Verify insurance**
- ◆ Prior authorization ???
- ◆ Capture *ALL* charges for billable services
  - ◆ super bill
- ◆ Submit claims: with all billable charges
- ◆ Collect on claims
- ◆ Appeal denied claims
- ◆ Maintain cash flow A/R (accounts receivable)

322200184

# 2001 Updated Red Book J Codes

322200185

Drug	Dose	J Code	AWP	95% AWP
Carboplatin	50mg	(J9045)	\$116.96	\$111.12
Ifosfamide	1 gram	(J9208)	\$164.89	\$156.64
Cisplatin	50mg	(J9062)	\$224.98-	\$225.60
			\$249.98	
			\$237.48 Median	
Carmustine	100mg	(J9050)	\$120.43	\$114.40
Thiotepa	15mg	(J9340)	\$123.13	\$116.97

## Medicare 1500 Forms

Capture charges for all  
services provided!

322200186

## Quality Care Initiative

- ◆ “On average, a dose reduction of approximately 20% leads to a loss of 50% cure\* (response) rate.”

\*drug-sensitive cancers

*Vincent DeVita*

322200187

# 162.2 NSCLC 1st-Line T/C, Medicare

322200188

Supply/Service/Drug	Unit/Day	Q21 Charge	Unit Totals	Weekly
Office Visit Brief	1	\$ 20.34	1	\$ 61.02
Heparin 500 U	1	\$ .46	3	\$ 1.38
NS 800cc Inc Non-PVC	1	\$ 9.19	3	\$ 27.57
Paraplatin 50mg	15	\$1557.60	5	\$1557.60
Taxol 30mg	10	\$1735.00	14	\$2429.00
Admin. Inf. (Hyd) 1 <sup>st</sup> Hr.	1	\$ 45.78	3	\$ 137.34
Adm. Chemo Inf. 1 <sup>st</sup> Hr.	1	\$ 63.95	3	\$ 195.20
Adm. Chemo Inf. Ea + Hr.	2	\$ 94.74	0	N/A
Anzemet	10	\$ 158.20	30	\$ 474.60
Benadryl Inj. 50 mg	1	\$ 1.09	3	\$ 3.27
Decadron 4 mg	5	\$ .99	15	\$ 2.97
Total Claim		\$3687.34		\$4889.95

# 162.2 NSCLC 1st-Line T/C, Medicare

322200189

## UNPAID by Medicare (\$5-25) Administration-related Fees

<u>CPT/HCPC</u>	<u>Supply/Service/Drug</u>	<u>Unit/Day</u>	<u>Medicare Charge</u>
A4220	Infusaport Kit	1	\$ N/C
A4221	Huber Needle	1	\$ N/C
E0781	Stationary Infusion Pump	1	\$ N/C
J3490	Tagamet 150mg/ml	1	\$ N/C
99070	IV Administration Set/Syr	1	\$ N/C
99070	Non-PVC Tubing	1	\$ N/C
99070	Filter	1	\$ N/C
99070	Miscellaneous Syringes	1	\$ <u>N/C</u>
Total Claim			\$ N/C

# Quality Care Initiative

## ◆ Background

- ◆ NCCN, ASCO, NCCS & ONS
- ◆ BMSO<sup>TM</sup> have the evidence and data
- ◆ Extending and Enhancing lives requires:
  - ◆ right drugs @ right doses + number of cycles
  - ◆ right patients treated by oncology professionals
  - ◆ right knowledge with which to optimally manage patients

322200190

# OTN Data: NSCLC Model

7/1/1999-6/30/2000

- ◆ Taxol/Paraplatin q 3 weeks
  - ◆ > 135 clinics & > 2000 patients
  - ◆ Average Taxol dose 271mg & 3.3 cycles
  - ◆ Average Para dose 303 mg & 5.3 cycles
- ◆ Optimal dose @ BSA of 1.8
  - ◆ Taxol 200mg/m<sup>2</sup> = 360mg (25% under-dosed)
  - ◆ Para AUC 6 (Srcr 1) = 570mg (46% under-dosed)

322200191



## OTN Data: NSCLC Model

322200192

- ◆ *Taxol* 200mg/m<sup>2</sup> x 1.8 BSA = 360mg
- ◆ J9265 *Taxol* 30mg
  - ◆ AWP = \$ 182.63
  - ◆ 95% AWP = \$ 173.50
  - ◆ OTN = \$ 131.70
- ◆ *Taxol* 360mg (12 x 30mg vials)
  - ◆ 95% AWP = \$ 2,082.00 (copay = \$416.40)
  - ◆ OTN price = \$ 1,580.40

## OTN Data: NSCLC Model

322200193

- ◆  $BSA \underline{1.8} \times Srcr\ 1 = CrCl\ 70$
- ◆  $CrCl\ 70 \times AUC\ 6 = 570\ mg\ total\ dose$
- ◆  $J9045 = Paraplatin\ 50mg$
- ◆  $95\%AWP = 111.11\ (AWP\ 116.96)$
- ◆  $OTN = 89.83$
- ◆  $Paraplatin\ \underline{570}\ mg\ (12 \times 50mg\ vials)$ 
  - ◆  $95\%AWP = 1,333.32\ (copay = 226.66)$
  - ◆  $OTN\ price = 1,077.96$

# Medicare Billable Charges

Units/111.11/95%AWP		(Rounded Down)	
◆ Para 570mg (12)	<u>1,333.32</u>	(11)	1,222.21
◆ Para 513mg (11)	1,222.21	(10)	1,111.11
◆ Para 456mg (10)	1,111.11	(9)	<u>999.99</u>

322200194

20% Dose Reduction = 50% Reduction in  
Cure/Response

322200195

## Customer Benefits:

- ◆ We're "losing" money on your drugs....
- ◆ are you "saving less" versus "losing"?
- ◆ are you talking "charges" versus "allowables" compared to reimbursement amounts?
- ◆ have you updated allowables for product?
- ◆ are you billing for all services provided?
- ◆ are you as efficient as you can be?
- ◆ are you collecting on claims in a timely fashion?

322200196

## Customer Benefits of OTN

- ◆ One-stop shopping
- ◆ On-line ordering
- ◆ Reduced inventory-FedEx
- ◆ Pricing and terms
- ◆ Lynx System Users
  - ◆ automatic reorder & special terms
  - ◆ capture all lost charges: billing interface
  - ◆ data to improve quality

322200197

# BMSOTN Efficiency Proposition

322200198

- ◆ Evidenced-based medicine
  - ◆ best in class clinical support and sales team
  - ◆ 100 % guarantee for 70% patients
  - ◆ ProCERT - Over 96% successful in overturning denied claims
    - Justifies the whole claim, not just “drug replacement”
  - ◆ , RAP, Access, practice management, contract
- ◆ OTN one-stop shopping
  - ◆ terms and pricing
- ◆ OTN Lynx Data to optimize patient benefit
  - ◆ automatic reorder & reduced inventory
  - ◆ capture ALL charges for services provided
- ◆ assist in contract negotiations

# EXHIBIT 42



NDC# 00015-3010-20, 15 units/ml

BLENOXANE  
CONTRACT SALES, 3Q - 4Q 2002

Bid No	Customer Name	3rd Quarter 2002				4th Quarter 2			
		Price/Unit	WLP Sales	Contract Sales	Discount off WLP	Qty	Price/Unit	WLP Sales	
1	ALBERT EINSTEIN COLLEGE								
2	AMERINET-HOSPITAL ONLY	35 \$	108.00 \$	8,529 \$	1,780	56%	12 \$	108.00 \$	2,924
3	AMERINET-PHYSICIAN GROUP	2 \$	108.00 \$	487 \$	216	56%	8 \$	70.00 \$	1,949
4	AUDUBON HOSPITAL						10 \$	70.00 \$	2,437
5	BETHESDA HOSP & DEACONESS						4 \$	70.00 \$	975
6	BRYN MAWR HOSPITAL						838 \$	86.87 \$	204,204
7	BUREAU OF PRIM HLTH CARE	940 \$	90.43 \$	229,059 \$	85,003	63%	-1 \$	70.00 \$	(244)
8	CARLTON NEW RIVER VALLEY						38 \$	70.00 \$	9,260
9	CHRISTIANA CARE HEALTH SE						5 \$	70.00 \$	1,218
10	EISENHOWER MEDICAL CENTER						4 \$	70.00 \$	975
11	GREENVILLE HOSP SYSTEM						5 \$	70.00 \$	1,218
12	HARRIS METH FORT WORTH						9 \$	70.00 \$	2,193
13	HARRIS METHODIST HEB HOSP								
14	HUTCHESON MEDICAL CENTER								
15	JACKSON MEMORIAL HOSPITAL	3 \$	100.00 \$	731 \$	300	59%	3 \$	70.00 \$	731
16	JPS HEALTH NETWORK						30 \$	70.00 \$	7,310
17	KENT COUNTY MEM HOSP						12 \$	70.00 \$	2,924
18	MEDASSETS HSCA ALT CARE						15 \$	70.00 \$	3,655
19	MEDASSETS HSCA HOSPITAL	107 \$	99.00 \$	26,074 \$	10,593	59%	72 \$	85.19 \$	17,545
20	MEMORIAL MEDICAL CENTER	256 \$	99.00 \$	62,382 \$	25,344	59%	497 \$	85.54 \$	121,109
21	MEMORIAL SLOAN HOSPITAL						15 \$	70.00 \$	3,655
22	MERCY HOSP PHILADELPHIA						85 \$	70.00 \$	20,713
23	MHA - HOSPITAL BID						4 \$	70.00 \$	975
24	MHA ALTERNATE CARE	31 \$	155.00 \$	7,554 \$	4,803	36%	16 \$	155.00 \$	3,899
25	MONTEFIORE MED CTR/PHCY	4 \$	155.00 \$	975 \$	620	36%	2 \$	155.00 \$	487
26	NORTH BROWARD MEDICAL CENTER						8 \$	70.00 \$	1,949
27	NORTON HOSPITAL						12 \$	70.00 \$	2,924
28	OWEN HEALTHCARE INC	277 \$	100.00 \$	67,499 \$	27,700	59%	15 \$	70.00 \$	3,655
29	PBI PHYSICIANS GROUP	6 \$	100.00 \$	1,462 \$	600	59%	335 \$	100.00 \$	81,633
30	PHARMACEUTICAL BUYERS INC								
31	PREMIER ACUTE NON RETAIL	3,048 \$	100.00 \$	742,737	####	59%	4 \$	100.00 \$	975
32	PREMIER NON ACUTE NON RET	70 \$	100.00 \$	17,058 \$	7,000	59%	2,669 \$	100.00 \$	650,382
33	RESPONSE ONCOLOGY	-2 \$	140.00 \$	(487) \$	(280)	43%	119 \$	100.00 \$	28,998
34	ROGER WILLIAM GEN HOSP								
35	SALICK HEALTH CARE	34 \$	110.00 \$	8,285 \$	3,740	55%	1 \$	70.00 \$	244
36							27 \$	93.20 \$	6,579

HIGHLY CONFIDENTIAL

BMS/AWP/000212669

NDC# 00015-3010-20, 15 unit/box

**BIENOXANE**  
**CONTRACT SALES, 3Q - 4Q 2002**

	Bid No	Customer Name	3rd Quarter 2002				4th Quarter 2			
			Price/Unit*	WLP Sales	Contract Sales	Discount off WLP	Qty	Price/Unit*	WLP Sales	
37	225203	SOUTHWEST WASHINGTON MED								
38	223753	SPARTANBURG REG MED CTR					56	\$ 70.00	\$ 13,646	
39	223062	ST ANTHONY'S HOSPITAL INC					8	\$ 70.00	\$ 1,949	
40	223987	ST JOSEPH'S HOSPITAL					4	\$ 70.00	\$ 975	
41	224744	STATE OF CALIF					6	\$ 70.00	\$ 1,462	
42	216655	UHC HOSP NOVATIONS	3	\$ 140.00	\$ 751	\$ 420				
43	218048	UHC/NOVATION TIER 2	-9	\$ 154.03	\$ (2,193)	\$ (1,386)				
44	220952	UNIV OF MICHIGAN HOSP	9	\$ 100.16	\$ 2,193	\$ 901				
45	227174	UNIVERSITY MEDICAL CENTER	9	\$ 89.24	\$ 2,193	\$ 804				
46	194086	US ONCOLOGY					6	\$ 84.51	\$ 1,462	
47	201599	V A MEDICAL CENTER	1,462	\$ 88.46	\$ 356,260	#####	19	\$ 70.00	\$ 4,630	
48	228400	VA MED CTR - DUAL FSS	740	\$ 84.51	\$ 180,123	\$ 62,537	64%	1,668	\$ 88.45	\$ 406,458
							65%	586	\$ 81.22	\$ 142,796
							2	\$ 70.35	\$ 487	
			7,025	\$ 94.92	#####	61%	7,243	\$ 91.65	#####	

\*Based on Contract Sales/Quantity

HIGHLY CONFIDENTIAL

BMS/AWP/000212670

002	Contract	Discount
	Sales	off WLP
\$ 1,050		71%
\$ 1,296		56%
\$ 560		71%
\$ 700		71%
\$ 280		71%
\$ 72,798		64%
\$ (70)		71%
\$ 2,660		71%
\$ 350		71%
\$ 280		71%
\$ 350		71%
\$ 630		71%
\$ 210		71%
\$ 2,100		71%
\$ 840		71%
\$ 1,050		71%
\$ 6,134		65%
\$ 42,511		65%
\$ 1,050		71%
\$ 5,950		71%
\$ 280		71%
\$ 2,480		36%
\$ 310		36%
\$ 560		71%
\$ 840		71%
\$ 1,050		71%
\$ 33,500		59%
\$ 400		59%
#####		59%
\$ 11,900		59%
\$ 70		71%
\$ 2,517		62%

HIGHLY CONFIDENTIAL

BMS/AWP/000212671

002		Contract	Discount
		Sales	off WLP
\$	3,920		71%
\$	560		71%
\$	280		71%
\$	420		71%
\$	507		63%
\$	1,330		71%
#####			64%
\$	47,597		67%
\$	141		71%
#####			62%

HI Y CONFIDENTIAL

BMS/AWP/000212672

NDC# 00015-3063-01, 30 unit/vial

**BIENOXANE**  
**CONTRACT SALES, 3Q - 4Q 2002**

Bid No	Customer Name	3rd Quarter 2002				4th Quarter 2			
		Qty	Price/Unit	W/LP Sales	Contract Sales	Discount off W/LP	Qty	Price/Unit	W/LP Sales
1	AMERINET A/C	3	\$ 184.00	\$ 1,462	\$ 532	62%	5	\$ 140.00	\$ 2,437
2	BRYN MAWR HOSPITA	141	\$ 163.17	\$ 68,718	\$ 23,007	67%	176	\$ 163.17	\$ 85,775
3	BUREAU OF PRIM HLTH CARE						4	\$ 140.00	\$ 1,949
4	EISENHOWER MEDICAL CENTER						3	\$ 140.00	\$ 1,462
5	FAIRVIEW LAKES REGIONAL						3	\$ 140.00	\$ 1,462
6	FAIRVIEW UNIV MEDICAL CTR								
7	HC PHARMACY CENTRAL INC	4	\$ 178.00	\$ 1,949	\$ 712	63%	2	\$ 290.00	\$ 975
8	INNOVATIX	1	\$ 290.00	\$ 487	\$ 290	40%	14	\$ 170.00	\$ 6,823
9	MEDASSETS HSCA ALT CARE	25	\$ 166.50	\$ 12,184	\$ 4,163	66%	29	\$ 169.76	\$ 14,133
10	MEDASSETS HSCA HOSPITAL	62	\$ 166.50	\$ 30,216	\$ 10,323	66%			
11	MHA - HOSPITAL BID	2	\$ 290.00	\$ 975	\$ 580	40%			
12	NORTH BROWARD HOSPITAL DIST						6	\$ 140.00	\$ 2,924
13	OVEN HEALTHCARE INC	45	\$ 178.00	\$ 21,931	\$ 8,010	63%	47	\$ 178.00	\$ 22,906
14	PHARMACEUTICAL BUYERS INC	1	\$ 178.00	\$ 487	\$ 178	63%	3	\$ 178.00	\$ 1,462
15	PREMIER ACUTE NON RETAIL	533	\$ 178.00	\$ 259,763	\$ 94,874	63%	482	\$ 178.00	\$ 234,908
16	PREMIER NON ACUTE NON RET	26	\$ 178.00	\$ 12,671	\$ 4,628	63%	34	\$ 178.00	\$ 16,570
17	SALICK HEALTH CARE	10	\$ 185.00	\$ 4,874	\$ 1,850	62%			
18	UNIV MED CTR - MESABI						1	\$ 140.00	\$ 487
19	UNIV OF MICHIGAN HOSP	8	\$ 150.56	\$ 3,899	\$ 1,205	69%	52	\$ 124.00	\$ 25,343
20	UNIVERSITY MEDICAL CENTER						5	\$ 140.00	\$ 2,437
21	US ONCOLOGY	721	\$ 175.88	\$ 351,387	#####	64%	753	\$ 175.88	\$ 366,982
22	V A MEDICAL CENTER	60	\$ 97.38	\$ 29,242	\$ 5,855	80%	111	\$ 97.38	\$ 54,097
23	V A MED CTR - DUAL FSS	12	\$ 167.33	\$ 5,848	\$ 2,008	66%	22	\$ 124.62	\$ 10,722
		1,654	\$ 172.34	\$ 806,093	#####	65%	1,752	\$ 167.57	\$ 853,855

\*Based on Contract Sales/Quantity

H ILY CONFIDENTIAL

BMS/AWP/000212673

002	Contract	Discount
Sale	of WLP	
\$ 700	71%	
\$ 28,718	67%	
\$ 560	71%	
\$ 420	71%	
\$ 420	71%	
\$ 580	40%	
\$ 2,380	65%	
\$ 4,923	65%	
\$ 840	71%	
\$ 8,266	63%	
\$ 534	63%	
\$ 85,796	63%	
\$ 6,052	63%	
\$ 140	71%	
\$ 6,448	73%	
\$ 700	71%	
#####	64%	
\$ 10,831	80%	
\$ 2,742	76%	
#####	66%	

HEAVILY CONFIDENTIAL

BMS/AWP/000212674

# EXHIBIT 43

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

IN RE PHARMACEUTICAL INDUSTRY  
AVERAGE WHOLESAL PRICE  
LITIGATION

)  
) MDL No. 1456  
)

) CIVIL ACTION: 01-CV-12257-PBS  
)

THIS DOCUMENT RELATES TO  
01-CV-12257-PBS AND 01-CV-339

) Judge Patti B. Saris  
)

) Chief Magistrate Judge Marianne B. Bowler  
)

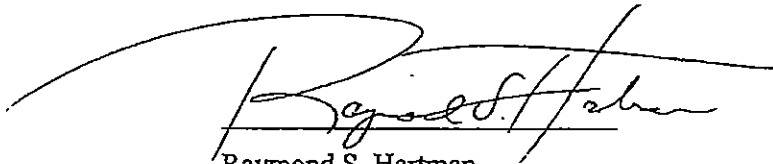
) [FILED UNDER SEAL PURSUANT TO  
) COURT ORDER]  
)

**DECLARATION OF RAYMOND S. HARTMAN**  
**IN SUPPORT OF PLAINTIFFS' CLAIMS OF LIABILITY**  
**AND CALCULATION OF DAMAGES**



I declare under penalty and perjury that this Declaration is true and correct.

Executed on December 15, 2005



Raymond S. Hartman

## Attachment G.2.c: Bristol-Myers Squibb Annual Spreads

NDC	Drug	Description	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
00015301020	Blonoxane	BLONOXANE INJ 15 UNIT VIAL										
00015301026	Blonoxane	BLONOXANE INJ 15 UNIT VHA										
00015303301	Blonoxane	BLONOXANE INJ 30 UNIT VIAL										
00015303326	Blonoxane	BLONOXANE INJ 30 UNIT VHA										
00015050001	Cytoxan	CYTOXAN FOR INJ 100 MG										
00015050041	Cytoxan	CYTOXAN INJ 100MG	27.5%	28.1%	30.0%	27.4%						
00015050141	Cytoxan	CYTOXAN INJ 200MG	32.4%	31.6%	32.7%	30.9%						
00015050241	Cytoxan	CYTOXAN INJ 1X500MG VIAL	29.5%	53.6%	1.8%	50.9%						
00015050301	Cytoxan	CYTOXAN TABS 50MG	26.2%	26.5%	27.2%	25.9%	24.3%	30.8%	27.0%	26.0%	33.7%	
00015050302	Cytoxan	CYTOXAN TABLETS 50MG	26.4%	26.3%	28.0%	26.9%	23.7%	24.8%	27.0%	25.0%	33.7%	
00015050303	Cytoxan	CYTOXAN TABLETS 50 MG	21.4%	23.9%								
00015050348	Cytoxan	CYTOXAN TABS 50MG										
00015050401	Cytoxan	CYTOXAN TABS 25MG	26.2%	26.7%	27.1%	26.1%	24.4%	25.4%	27.4%	25.7%	38.6%	
00015050541	Cytoxan	CYTOXAN INJ 1X1G VIAL	53.4%	48.2%	170.8%							
00015050641	Cytoxan	CYTOXAN INJ 1X2GM VIAL	108.4%	155.1%	687.5%							
00015050810	Cytoxan	CYTOXAN 100MG LYOPH W/CYT	32.6%	33.5%	61.8%	72.0%	97.8%	145.4%	179.7%	78.3%	77.2%	
00015053941	Cytoxan	CYTOXAN LYOPHILIZED 100MG	35.9%	31.3%	69.9%	96.0%	164.0%	208.4%	182.5%	100.2%	80.1%	
00015054610	Cytoxan	CYTOXAN 200MG LYOPH W/CYT										
00015054641	Cytoxan	CYTOXAN LYOPHILIZED 200MG	54.9%	54.9%								
00015054710	Cytoxan	CYTOXAN 500MG LYOPH W/CYT	33.3%	27.5%								
00015054712	Cytoxan	CYTOXAN LYO 500MG VIAL										
00015054741	Cytoxan	CYTOXAN LYOPH 500MG										
00015054810	Cytoxan	CYTOXAN 1GM LYOPH W/CYT	37.2%	50.7%	69.0%	89.4%	188.3%	309.7%	399.8%	119.2%	25.0%	
00015054812	Cytoxan	CYTOXAN 1G 6X50ML VHA+		19.9%								
00015054841	Cytoxan	CYTOXAN LYOPHILIZED 1GM	38.9%	69.7%	83.9%	167.7%	257.7%	325.3%	248.4%	132.1%	103.0%	
00015054810	Cytoxan	CYTOXAN 2GM LYOPH W/CYT		34.7%								
00015054912	Cytoxan	CYTOXAN 2G 6X100ML VHA+										
00015054941	Cytoxan	CYTOXAN LYOPHILIZED 2GM		127.5%	113.4%	208.4%	372.2%	539.2%	519.3%	171.2%	134.9%	
00015340420	Etopophos	ETOPOPHOS 100MG VIAL	27.8%	28.3%								
00015321310	Paraplatin	PARAPLATIN 50MG W/CYT		28.3%								
00015321329	Paraplatin	PARAPLATIN 10X5ML VHA+	28.4%	27.3%	28.7%	28.3%	45.5%	35.2%	27.2%	46.9%	21.4%	
00015321330	Paraplatin	PARAPLATIN 50MG LYOPHILIZ	27.8%	28.8%				27.5%	28.8%	28.8%	35.6%	
00015321410	Paraplatin	PARAPLATIN 150MG LYOPH CY										
00015321429	Paraplatin	PARAPLATIN 1X15ML VHA+	28.4%	27.3%	28.4%	28.3%	24.8%	35.3%	24.8%	38.5%	36.0%	
00015321430	Paraplatin	PARAPLATIN 1X150MG LYO VIAL	27.5%	30.0%				27.8%	28.4%	28.8%		
00015321510	Paraplatin	PARAPLATIN 450MG VIAL W/CYT										
00015321528	Paraplatin	PARAPLATIN 10X45ML VHA+	28.8%	27.0%	28.2%	28.2%	24.9%	33.6%	27.8%	65.4%	39.0%	
00015321530	Paraplatin	PARAPLATIN 1X450MG LYO VIAL										
00015335122	Rubex	RUBEX 10MG LYOPHILIZED	195.9%	195.9%	205.5%			27.8%	28.2%	28.9%		
00015335124	Rubex	RUBEX 10MG IMMUNEX LABEL	25.0%	25.0%	180.7%	110.4%	93.6%	291.1%	439.0%	66.2%	54.9%	
00015335222	Rubex	RUBEX 50MG LYOPHILIZED		27.0%								
00015335224	Rubex	RUBEX 50MG IMMUNEX LABEL		343.8%	210.4%	278.8%	395.9%	223.2%	327.1%	37.0%	26.6%	
00015335322	Rubex	RUBEX 100 MG LYOPHILIZED		58.7%								
00015335324	Rubex	RUBEX 100MG IMMUNEX LABEL		26.1%	26.6%	26.8%		25.0%		25.0%	508.8%	
00015345820	Taxol	TAXOL 30MG CONC FOR INJ	25.5%					25.0%	25.0%	25.0%	25.0%	
00015347520	Taxol	TAXOL 30MG/5ML VHA+ LABEL					28.7%	30.2%	25.0%	25.0%	88.1%	
00015347527	Taxol	TAXOL 30MG SEM-SYN VIAL					26.1%	26.5%	27.2%	25.0%	508.8%	
00015347530	Taxol	TAXOL 30MG INJ MULTIDOSE						25.0%				
00015347620	Taxol	TAXOL 100MG/10.7ML VHA+ L										

Contacts Confidential Information Subject to Protective Order

## Attachment G.2.c: Bristol-Myers Squibb Annual Spreads

NDC	Drug	Description	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
00015347627	Taxol	TAXOL 100MG SEM-SYN VIAL				27.4%	27.0%	30.7%	27.0%	27.4%	28.1%	128.7%
00015347630	Taxol	TAXOL 100MG INJ MULTIDOSE					27.0%	27.1%			33.3%	118.4%
00015347911	Taxol	TAXOL 300MG/50ML VIAL						27.8%	27.6%	27.8%	20.5%	
00015117880	Tequin	TEQUIN 200MG/20ML 1X VIAL								22.3%	20.6%	
00015117880	Tequin	TEQUIN IV 10MG/ML 1X1ML VIAL								28.8%		
00015306120	Vepesid	VEPESID 500MG	33.8%	49.6%	70.7%	284.2%	500.3%	2812.4%	1131.7%	759.9%	139.4%	138.8%
00015306124	Vopasid	VEPESID 500MG 25ML VIAL VHA		47.4%	78.0%	253.6%	648.4%	25.0%	25.0%	687.0%	430.2%	412.3%
00015306220	Vepesid	VEPESID 1GM/50ML	41.7%					6821.9%	1201.2%	54.1%		
00015306224	Vepesid	VEPESID 1G 50ML VIAL VHA+						49.4%	54.4%			
00015308420	Vepesid	VEPESID INJ 150MG/7.5ML	27.8%	39.5%	66.6%	243.2%	448.6%			286.2%	187.9%	114.6%
00015309145	Vepesid	VEPESID 50MG CAPSULES	26.6%	25.2%	26.4%	26.3%	24.3%	25.4%	30.1%	27.7%	27.9%	26.5%
00015308510	Vepesid	VEPESID 100MG VIAL W/CYTO	27.1%	26.1%								
00015308520	Vepesid	VEPESID INJ 100MG/5ML	28.1%	40.8%	80.9%	391.5%				225.8%		121.3%
00015308530	Vepesid	VEPESID 100MG VIAL W/O CYTO	25.0%	25.0%	25.0%	26.4%	32.7%	33.7%		36.9%	39.8%	

Contains Confidential Information Subject to Protective Order

# EXHIBIT 44

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

IN RE PHARMACEUTICAL INDUSTRY  
AVERAGE WHOLESAL PRICE  
LITIGATION

MDL No. 1456

CIVIL ACTION: 01-CV-12257-PBS

THIS DOCUMENT RELATES TO  
01-CV-12257-PBS AND 01-CV-339

**Judge Patti B. Saris**

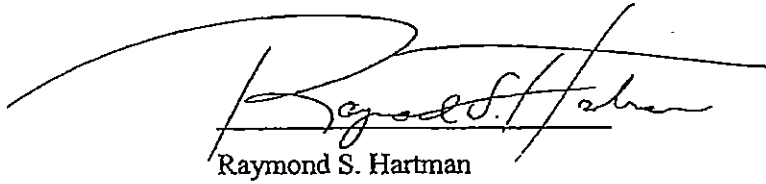
Chief Magistrate Judge Marianne B. Bowler

**[FILED UNDER SEAL PURSUANT TO COURT ORDER]**

**DECLARATION OF RAYMOND S. HARTMAN**  
**IN SUPPORT OF PLAINTIFFS' CLAIMS OF LIABILITY**  
**AND CALCULATION OF DAMAGES**

I declare under penalty and perjury that this Declaration is true and correct.

Executed on December 15, 2005



Raymond S. Hartman

## Attachment G.2.b: Bristol-Myers Squibb Annual AWP's

NDC	Drug	Description	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
00015347627	Taxol	TAXOL 100MG SEM-SYN VIAL			608.76	608.76	608.76	608.76	608.76	608.76	608.76	608.76
00015347630	Taxol	TAXOL 100MG INJ MULTIDOSE			608.76	608.76	608.76	608.76	608.76	608.76	608.76	608.76
00015347611	Taxol	TAXOL 300MG/50ML VIAL			608.76	608.76	608.76	608.76	608.76	608.76	608.76	608.76
00015117880	Tequin	TEQUIN 200MG/20ML 1X VIAL			1,826.25	1,826.25	1,826.25	1,826.25	1,826.25	1,826.25	1,826.25	1,826.25
00015117990	Tequin	TEQUIN IV 10MG/ML 1X1MLVL			18.08	18.08	18.08	18.08	18.08	18.08	18.08	18.08
00015308120	Vepesid	VEPESID 500MG	665.38	665.38	665.38	665.38	665.38	665.38	665.38	665.38	665.38	665.38
00015308124	Vepesid	VEPESID 500MG 25ML VL VHA			665.38	665.38	665.38	665.38	665.38	665.38	665.38	665.38
00015308224	Vepesid	VEPESID 1GM/50ML	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64	1,296.64
00015308420	Vepesid	VEPESID 1G 50ML VIAL VHA+	204.74	204.74	204.74	204.74	204.74	204.74	204.74	204.74	204.74	204.74
00015308145	Vepesid	VEPESID 50MG CAPSULES	674.68	674.68	674.68	674.68	674.68	674.68	674.68	674.68	674.68	674.68
00015308520	Vepesid	VEPESID 100MG VIAL WICYTO	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49
00015308530	Vepesid	VEPESID 100MG VIAL WQ CYTO	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49	136.49

Contains Confidential Information Subject to Protective Order

## Attachment G.2.b: Bristol-Myers Squibb Annual AWP's

NDC	Drug	Description	1993	1994	1995	1996	1997	1998	1999	2000	2001	2002
00015301020	Blenoxane	BLENOXANE INJ 15 UNIT V/L	265.66	276.28	291.49	304.60	304.60	304.60	304.60	304.60	304.60	304.60
00015301026	Blenoxane	BLENOXANE INJ 15 UNIT VHA				304.60	304.60	304.60	304.60	304.60	304.60	304.60
00015306301	Blenoxane	BLENOXANE INJ 30 UNIT V/L				609.20	609.20	609.20	609.20	609.20	609.20	609.20
00015306326	Blenoxane	BLENOXANE INJ 30 UNIT VHA				609.20	609.20	609.20	609.20	609.20	609.20	609.20
00015050001	Cytoxan	CYTOXAN FOR INJ 100 MG										
00015050041	Cytoxan	CYTOXAN INJ 100MG	4.91	5.11	5.31	5.31						
00015050141	Cytoxan	CYTOXAN INJ 200MG	9.34	8.73	10.11	10.11						
00015050241	Cytoxan	CYTOXAN INJ 1X500MG VIAL	18.61	20.43	15.25	15.25	15.25	15.25	15.25	15.25	15.25	15.25
00015050301	Cytoxan	CYTOXAN TABS 50MG	265.34	275.95	291.13	304.23	317.91	342.18	389.68	431.66	431.66	431.66
00015050302	Cytoxan	CYTOXAN TABLETS 50MG	2,527.10	2,628.19	2,772.74	2,897.51	3,027.90	3,259.08	3,711.44	4,111.35	4,111.35	4,111.35
00015050303	Cytoxan	CYTOXAN TABLETS 50 MG	303.80	316.45								
00015050348	Cytoxan	CYTOXAN TABS 50MG										
00015050401	Cytoxan	CYTOXAN TABS 25MG	144.58	150.35	158.63	165.76	173.23	186.45	212.34	235.21	235.21	235.21
00015050541	Cytoxan	CYTOXAN INJ 1X1G VIAL	39.22	40.85	42.48	42.49	42.49	42.49	42.49	42.49	42.49	42.49
00015050641	Cytoxan	CYTOXAN INJ 1X2GM VIAL	78.46	81.73	85.00	85.00	85.00	85.00	85.00	85.00	85.00	85.00
00015050391	Cytoxan	CYTOXAN 100MG LYOPH W/CT	6.20	6.20								
00015050394	Cytoxan	CYTOXAN LYOPHILIZED 100MG	6.20	6.20	6.45	6.45	6.45	6.45	6.45	6.45	6.45	6.45
00015050410	Cytoxan	CYTOXAN 200MG LYOPH W/CT	11.78	11.78								
00015050461	Cytoxan	CYTOXAN LYOPHILIZED 200MG	11.78	11.78	12.25	12.25	12.25	12.25	12.25	12.25	12.25	12.25
00015050470	Cytoxan	CYTOXAN 500MG LYOPH W/CT	24.73	24.73								
00015050472	Cytoxan	CYTOXAN LYO 500MG V/L VHA										
00015050474	Cytoxan	CYTOXAN LYOPH 500MG	24.73	24.73	25.71	25.71	25.71	25.71	25.71	25.71	25.71	25.71
00015050481	Cytoxan	CYTOXAN 1GM LYOPH W/CTOG	48.45	44.95								
00015050482	Cytoxan	CYTOXAN 1G 6X50ML VHA+	86.83	98.93	51.43	51.43	51.43	51.43	51.43	51.43	51.43	51.43
00015050484	Cytoxan	CYTOXAN LYOPHILIZED 1GM	48.45	44.95								
00015050491	Cytoxan	CYTOXAN 2G 8X100ML VHA+	88.83	98.83	102.89	102.89	102.89	102.89	102.89	102.89	102.89	102.89
00015304020	Etopophos	ETOPOPHOS 100MG VIAL	75.00	78.00								
00015321310	Paraplatin	PARAPLATIN 50MG W/CTO										
00015321329	Paraplatin	PARAPLATIN 10X5ML VHA+	75.00	78.00	81.13	84.78	88.59	100.11	100.11	109.31	116.86	116.86
00015321330	Paraplatin	PARAPLATIN 50MG LYOPHILIZ	75.00	78.00				86.26	104.11	108.31	120.46	143.13
00015321410	Paraplatin	PARAPLATIN 150MG LYOPH CY	224.96	233.96								
00015321429	Paraplatin	PARAPLATIN 10X15ML VHA+	224.96	233.96								
00015321430	Paraplatin	PARAPLATIN 1X150MG LYO V/L	674.80	701.90	243.33	254.28	265.71	300.28	300.28	327.81	350.86	429.33
00015321510	Paraplatin	PARAPLATIN 450MG V/L W/CT						288.74	312.30	327.81	381.39	
00015321528	Paraplatin	PARAPLATIN 10X45ML VHA+	674.80	701.90	729.98	762.83	787.15	900.86	900.86	983.75	1,052.61	1,288.01
00015321530	Paraplatin	PARAPLATIN 1X450MG LYO V/L			43.81	43.81		866.21	836.80	983.75	1,084.18	
00015335122	Rubex	RUBEX 10MG LYOPHILIZED										
00015335124	Rubex	RUBEX 10MG IMMUNEX LABEL	189.26	189.26	197.15	197.15	197.15	197.15	197.15	197.15	197.15	197.15
00015335222	Rubex	RUBEX 50MG LYOPHILIZED	378.52	378.52	394.29	394.29	394.28	394.28	394.28	394.29	394.29	394.29
00015335322	Rubex	RUBEX 100 MG LYOPHILIZED										
00015335324	Rubex	RUBEX 100MG IMMUNEX LABEL	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63
00015345620	Taxol	TAXOL 30MG CONC FOR INJ										
00015347520	Taxol	TAXOL 30MG/5ML VHA+ LABEL	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63
00015347527	Taxol	TAXOL 30MG SEM-SYN VIAL										
00015347530	Taxol	TAXOL 30MG INJ MULTIDOSE	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63	182.63
00015347620	Taxol	TAXOL 100MG/16.7ML VHA+ L						608.76	608.76	608.76	608.76	608.76

Contains Confidential Information Subject to Protective Order



# EXHIBIT 45

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**From:** mayank.patel@bms.com  
**Sent:** Wednesday, March 05, 2003 6:35 AM  
**To:** Christof Marre; Gail Seymour; Vanessa E Taliaferro-Jones  
**Subject:** Book2.xls



Book2.xls

Christof/Gail

Attached are the 2002 SKU analysis on Vepesid, Mutamycin and Etoposide. This should give you a good indication on our gross to nets and PV payments. This is something similar to Blenoxane when Nippon Kayaku was visiting.

Any questions feel free to call.

Regards,

Mayank

**Vepesid Inj - 2002 Sales**

<b>Total Vepesid Inj</b>	<b>VEPESID INJ - 0628</b>	<b>VEPESID INJ - 0628</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	(1,651,624)	(2,298,314)
Gross Sales	45,856,375	13,457,805
Medicaid Accrual	186,756	54,776
Prime Vendor Accrual	35,395,541	11,392,550
Contract Disc. Excl. OTN Chgbk	1,091,946	1,208,114
OTN Chargebacks	9,202,655	2,696,107
% of OTN Charge	20.1%	29.0%
Returns	663,658	175,597
Cash Discounts	967,443	228,976
Prime Vendor Payments	35,639,691	9,551,646
% of PV on Gross Sales	77.7%	71.0%
<b>Net Units</b>	229,169	79,000
Gross Units	233,043	80,018
Return Units	(3,874)	(1,018)

	<b>VEPESID 500MG - 306120</b>	<b>VEPESID 500MG - 306120</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	1,244,363	(23,508)
Gross Sales	9,636,135	2,734,944
Medicaid Accrual	38,534	10,940
Prime Vendor Accrual	6,023,766	1,939,225
Contract Disc. Excl. OTN Chgbk	(1,426,523)	(290,570)
OTN Chargebacks	3,456,512	1,005,582
% of OTN Charge	35.9%	26.1%
Returns	95,992	48,551
Cash Discounts	203,491	44,724
Prime Vendor Payments	6,111,423	1,667,542
% of PV on Gross Sales	63.4%	61.0%
<b>Net Units</b>	20,516	6,872
Gross Units	20,804	7,035
Return Units	(288)	(163)

	<b>VEPESID 1GM/50ML - 306220</b>	<b>VEPESID 1GM/50ML - 306220</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	(341,511)	(361,339)

Gross Sales	15,686,561	4,123,949
Medicaid Accrual	62,755	16,496
Prime Vendor Accrual	12,552,152	3,335,802
Contract Disc. Excl. OTN Chgbk	(151,711)	198,893
OTN Chargebacks	3,085,873	802,009
% of OTN Charge	19.7%	24.3%
Returns	144,464	60,791
Cash Discounts	334,538	71,298
Prime Vendor Payments	12,726,910	3,074,925
% of PV on Gross Sales	81.1%	74.6%
TSM Net Sales	(341,511)	(361,339)
Prime Vendor Gross Sales	15,547,202	3,990,532
TSM Net Units	17,361	6,204
Net Units	17,361	6,204
Gross Units	17,522	6,271
Return Units	(161)	(67)

	VEPESID INJ 150MG/7.5ML - 308420 YEAR	VEPESID INJ 150MG/7.5ML - 308420 1ST QTR
Net Sales	102,581	(41,550)
Gross Sales	1,700,042	544,109
Medicaid Accrual	6,819	2,183
Prime Vendor Accrual	1,127,137	410,269
Contract Disc. Excl. OTN Chgbk	(93,270)	25,682
OTN Chargebacks	479,468	117,065
% of OTN Charge	28.2%	26.2%
Returns	42,730	20,923
Cash Discounts	34,577	9,538
Prime Vendor Payments	1,197,432	376,482
% of PV on Gross Sales	70.4%	69.2%
TSM Net Sales	102,581	(41,550)
Prime Vendor Gross Sales	1,689,002	537,559
TSM Net Units	11,294	3,918
Net Units	11,294	3,918
Gross Units	11,718	4,110
Return Units	(424)	(192)

	VEPESID INJ 100MG/5ML - 309595 YEAR	VEPESID INJ 100MG/5ML - 309595 1ST QTR
Net Sales	(1,135,156)	(1,085,769)

Gross Sales	18,844,556	6,054,803
Medicaid Accrual	76,432	24,541
Prime Vendor Accrual	15,695,318	5,707,254
Contract Disc. Excl. OTN Chgbk	1,544,768	516,463
OTN Chargebacks	2,180,800	771,447
% of OTN Charge	11.6%	21.3%
Returns	87,558	17,450
Cash Discounts	394,837	103,415
Prime Vendor Payments	15,602,183	4,432,385
% of PV on Gross Sales	82.8%	73.2%
TSM Net Sales	(1,135,156)	(1,085,769)
Prime Vendor Gross Sales	18,780,243	6,007,634
TSM Net Units	181,619	62,109
Net Units	181,619	62,109
Gross Units	183,099	62,602
Return Units	(1,480)	(493)

VEPESID INJ - 0628	VEPESID INJ - 0628	VEPESID INJ - 0628
2ND QTR	3RD QTR	4TH QTR
291,448	550,254	(195,011)
12,769,948	9,916,896	9,711,727
51,994	40,376	39,610
9,275,445	7,315,102	7,412,444
133,407	(326,434)	76,864
2,686,628	1,992,240	1,827,675
22.1%	16.8%	19.6%
61,119	110,056	316,886
269,907	235,302	233,259
9,350,654	8,519,085	8,218,306
73.2%	85.9%	84.6%
59,512	45,829	44,828
59,988	46,348	46,689
(476)	(519)	(1,861)

VEPESID 500MG - 306120	VEPESID 500MG - 306120	VEPESID 500MG - 306120
2ND QTR	3RD QTR	4TH QTR
557,158	527,648	183,066
2,922,775	2,074,045	1,904,372
11,691	8,296	7,607
1,715,277	1,123,720	1,245,545
(509,902)	(366,480)	(256,567)
1,064,371	717,437	666,118
19.0%	16.9%	21.5%
22,680	12,413	12,348
61,501	51,011	46,255
1,598,551	1,431,581	1,413,749
54.7%	69.0%	74.2%
5,549	4,309	3,786
5,602	4,346	3,821
(53)	(37)	(35)

VEPESID 1GM/50ML - 306220	VEPESID 1GM/50ML - 306220	VEPESID 1GM/50ML - 306220
2ND QTR	3RD QTR	4TH QTR
136,757	(150,111)	33,183

4,397,657	3,607,764	3,557,190
17,591	14,439	14,229
3,367,600	3,077,855	2,770,896
(123,185)	(214,256)	(13,158)
898,359	735,241	650,260
17.6%	14.4%	17.9%
6,535	60,473	16,665
94,001	84,122	85,117
3,342,592	3,328,111	2,981,281
76.0%	92.2%	83.8%
136,757	(150,111)	33,183
4,397,157	3,607,764	3,551,749
4,242	3,413	3,502
4,242	3,413	3,502
4,249	3,478	3,524
(7)	(65)	(22)

VEPESID INJ 150MG/7.5ML - 308420 2ND QTR	VEPESID INJ 150MG/7.5ML - 308420 3RD QTR	VEPESID INJ 150MG/7.5ML - 308420 4TH QTR
57,467	60,089	26,575
516,539	323,638	315,756
2,066	1,294	1,276
335,838	185,018	196,013
(13,670)	(50,631)	(54,648)
119,774	115,511	127,114
20.5%	20.0%	23.0%
5,099	4,495	12,213
9,964	7,863	7,212
278,115	271,994	270,841
53.8%	84.0%	85.8%
57,467	60,089	26,575
515,939	321,028	314,477
3,129	2,273	1,974
3,129	2,273	1,974
3,230	2,308	2,070
(101)	(35)	(96)

VEPESID INJ 100MG/5ML - 309595 2ND QTR	VEPESID INJ 100MG/5ML - 309595 3RD QTR	VEPESID INJ 100MG/5ML - 309595 4TH QTR
(77,695)	211,070	(182,763)

4,932,977	3,911,448	3,945,328
19,953	15,845	16,093
3,856,731	2,931,342	3,199,991
410,040	221,056	397,211
604,124	424,046	381,180
20.6%	16.5%	19.7%
15,382	15,783	38,942
104,441	92,306	94,675
4,129,964	3,487,400	3,552,434
83.7%	89.2%	90.0%
(77,695)	211,070	(182,763)
4,922,613	3,908,128	3,941,868
46,686	35,922	36,902
46,686	35,922	36,902
46,907	36,216	37,374
(221)	(294)	(472)



**Mutamycin - 2002 Sales**

<b>Total Mutamycin</b>	<b>MUTAMYCIN - 0623</b>	<b>MUTAMYCIN - 0623</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	1,952,985	401,027
Gross Sales	7,897,735	2,154,394
Medicaid Accrual	28,289	7,920
Prime Vendor Accrual	3,363,737	899,233
Contract Disc. Excl. OTN Chgbk	913,025	374,644
OTN Chargebacks	1,209,895	393,135
% of OTN Charge	15.3%	35.6%
Returns	263,762	41,008
Cash Discounts	166,042	37,427
Prime Vendor Payments	4,195,287	1,095,230
% of PV on Gross Sales	53.1%	50.8%
Net Units	32,511	10,590
Gross Units	34,160	10,921
Return Units	(1,649)	(331)

	<b>MUTAMYCIN FOR INJ 5MG - 300197</b>	<b>MUTAMYCIN FOR INJ 5MG - 300197</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	462,046	209,207
Gross Sales	1,947,115	707,298
Medicaid Accrual	6,232	2,269
Prime Vendor Accrual	946,272	329,144
Contract Disc. Excl. OTN Chgbk	282,702	89,380
OTN Chargebacks	135,387	51,637
% of OTN Charge	7.0%	19.9%
Returns	73,834	13,549
Cash Discounts	40,642	12,111
Prime Vendor Payments	1,092,711	286,491
% of PV on Gross Sales	56.1%	40.5%
Net Units	18,092	6,818
Gross Units	19,179	7,050
Return Units	(1,087)	(232)

	<b>MUTAMYCIN FOR INJ 20MG - 300220</b>	<b>MUTAMYCIN FOR INJ 20MG - - 300220</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	1,191,369	263,778

Gross Sales	4,260,044	1,099,202
Medicaid Accrual	14,670	4,028
Prime Vendor Accrual	1,917,974	471,662
Contract Disc. Excl. OTN Chgbk	488,087	137,065
OTN Chargebacks	496,305	193,067
% of OTN Charge	11.7%	30.0%
Returns	62,848	9,990
Cash Discounts	88,791	19,613
Prime Vendor Payments	2,457,166	604,411
% of PV on Gross Sales	57.7%	55.0%
TSM Net Sales	1,191,369	263,778
Prime Vendor Gross Sales	4,112,446	1,047,858
TSM Net Units	12,155	3,186
Net Units	12,155	3,186
Gross Units	12,450	3,238
Return Units	(295)	(52)

	MUTAMYCIN 40MG - 305997 YEAR	MUTAMYCIN 40MG - 305997 1ST QTR
Net Sales	449,651	(21,158)
Gross Sales	1,702,644	330,865
Medicaid Accrual	7,323	1,571
Prime Vendor Accrual	496,060	94,995
Contract Disc. Excl. OTN Chgbk	35,301	93,153
OTN Chargebacks	578,195	148,430
% of OTN Charge	34.0%	73.0%
Returns	99,896	8,466
Cash Discounts	36,219	5,407
Prime Vendor Payments	649,153	208,071
% of PV on Gross Sales	38.1%	62.9%
TSM Net Sales	449,651	(21,158)
Prime Vendor Gross Sales	1,586,396	277,455
TSM Net Units	2,403	570
Net Units	2,403	570
Gross Units	2,568	586
Return Units	(165)	(16)

MUTAMYCIN - 0623	MUTAMYCIN - 0623	MUTAMYCIN - 0623
2ND QTR	3RD QTR	4TH QTR
718,780	407,801	425,377
2,443,625	1,845,862	1,453,854
8,756	6,499	5,114
907,934	963,903	592,668
226,487	111,485	200,409
466,165	250,162	100,433
28.3%	19.6%	20.7%
64,057	64,414	94,282
51,446	41,598	35,571
1,290,564	904,819	904,673
52.8%	49.0%	62.2%
9,585	6,441	5,895
9,962	6,986	6,291
(377)	(545)	(396)

MUTAMYCIN FOR INJ 5MG - 300197	MUTAMYCIN FOR INJ 5MG - 300197	MUTAMYCIN FOR INJ 5MG - 300197
2ND QTR	3RD QTR	4TH QTR
115,962	54,091	82,786
552,741	333,158	353,917
1,751	1,081	1,130
266,342	161,163	189,623
110,223	48,824	34,276
31,515	25,466	26,769
25.6%	22.3%	17.2%
14,794	34,702	10,788
12,155	7,832	8,544
314,404	228,961	262,855
56.9%	68.7%	74.3%
5,088	2,710	3,476
5,326	3,141	3,662
(238)	(431)	(186)

MUTAMYCIN FOR INJ 20MG - 300220	MUTAMYCIN FOR INJ 20MG - 300220	MUTAMYCIN FOR INJ 20MG - 300220
2ND QTR	3RD QTR	4TH QTR
459,993	276,358	191,241

1,369,361	1,075,780	715,701
4,733	3,557	2,352
539,672	580,933	325,707
56,005	91,544	203,473
267,805	84,841	(49,408)
23.6%	16.4%	21.5%
13,909	14,247	24,703
27,245	24,300	17,632
727,959	559,889	564,907
53.2%	52.0%	78.9%
459,993	276,358	191,241
1,331,200	1,042,423	690,963
3,890	3,106	1,973
3,890	3,106	1,973
3,952	3,175	2,085
(62)	(69)	(112)

MUTAMYCIN 40MG - 305997 2ND QTR	MUTAMYCIN 40MG - 305997 3RD QTR	MUTAMYCIN 40MG - 305997 4TH QTR
216,356	97,698	156,754
550,620	436,923	384,236
2,259	1,861	1,632
101,920	221,808	77,337
22,300	(40,867)	(39,285)
166,845	139,850	123,070
34.4%	22.7%	21.8%
28,989	7,107	55,334
11,951	9,466	9,394
248,201	115,970	76,912
45.1%	26.5%	20.0%
216,356	97,698	156,754
538,071	411,423	359,446
719	656	458
719	656	458
768	670	544
(49)	(14)	(86)

**Etoposide - 2002 Sales**

<b>Total Etoposide</b>	<b>ETOPOSIDE - 0634</b>	<b>ETOPOSIDE - 0634</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	1,554,887	357,179
<b>Gross Sales</b>	1,678,439	391,877
<b>Medicaid Accrual</b>	-	-
<b>Prime Vendor Accrual</b>	3,864	2,116
<b>Contract Disc. Excl. OTN Chgbk</b>	17,170	3,516
<b>OTN Chargebacks</b>	-	-
<b>% of OTN Charge</b>	0.0%	0.9%
<b>Returns</b>	67,377	22,434
<b>Cash Discounts</b>	35,141	6,632
<b>Prime Vendor Payments</b>	5,333	1,464
<b>% of PV on Gross Sales</b>	0.3%	0.4%
<b>Net Units</b>	16,160	3,695
<b>Gross Units</b>	16,909	3,946
<b>Return Units</b>	(749)	(251)

	<b>ETOPOPHOS 100MG VIAL - 340420</b>	<b>ETOPOPHOS 100MG VIAL - 340420</b>
	<b>YEAR</b>	<b>1ST QTR</b>
<b>Net Sales</b>	1,554,887	357,179
<b>Gross Sales</b>	1,678,439	391,877
<b>Medicaid Accrual</b>	-	-
<b>Prime Vendor Accrual</b>	3,864	2,116
<b>Contract Disc. Excl. OTN Chgbk</b>	17,170	3,516
<b>OTN Chargebacks</b>	-	-
<b>% of OTN Charge</b>	0.0%	0.9%
<b>Returns</b>	67,377	22,434
<b>Cash Discounts</b>	35,141	6,632
<b>Prime Vendor Payments</b>	5,333	1,464
<b>% of PV on Gross Sales</b>	0.3%	0.4%
<b>Net Units</b>	16,160	3,695
<b>Gross Units</b>	16,909	3,946
<b>Return Units</b>	(749)	(251)

ETOPOSIDE - 0634	ETOPOSIDE - 0634	ETOPOSIDE - 0634
2ND QTR	3RD QTR	4TH QTR
422,006	422,167	353,536
462,189	453,946	370,427
-	-	-
1,228	170	350
4,496	6,342	2,816
-	-	-
1.0%	1.4%	0.8%
24,763	14,638	5,542
9,697	10,629	8,183
258	397	3,214
0.1%	0.1%	0.9%
4,377	4,412	3,676
4,654	4,571	3,738
(277)	(159)	(62)

ETOPOPHOS 100MG VIAL - 340420	ETOPOPHOS 100MG VIAL - 340420	ETOPOPHOS 100MG VIAL - 340420
2ND QTR	3RD QTR	4TH QTR
422,006	422,167	353,536
462,189	453,946	370,427
-	-	-
1,228	170	350
4,496	6,342	2,816
-	-	-
1.0%	1.4%	0.8%
24,763	14,638	5,542
9,697	10,629	8,183
258	397	3,214
0.1%	0.1%	0.9%
4,377	4,412	3,676
4,654	4,571	3,738
(277)	(159)	(62)

# EXHIBIT 46

**UNITED STATES DISTRICT COURT  
FOR THE DISTRICT OF MASSACHUSETTS**

IN RE PHARMACEUTICAL INDUSTRY  
AVERAGE WHOLESALE PRICE  
LITIGATION

)  
) MDL No. 1456  
)

) CIVIL ACTION: 01-CV-12257-PBS  
)

THIS DOCUMENT RELATES TO  
01-CV-12257-PBS AND 01-CV-339

) Judge Patti B. Saris  
)

) Chief Magistrate Judge Marianne B. Bowler  
)

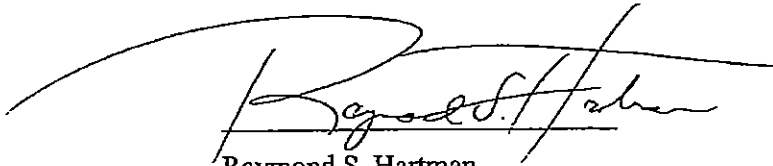
) **[FILED UNDER SEAL PURSUANT TO  
COURT ORDER]**  
)  
)

**DECLARATION OF RAYMOND S. HARTMAN  
IN SUPPORT OF PLAINTIFFS' CLAIMS OF LIABILITY  
AND CALCULATION OF DAMAGES**



I declare under penalty and perjury that this Declaration is true and correct.

Executed on December 15, 2005



Raymond S. Hartman

**Attachment G.2.d: Bristol-Myers Squibb Electronic Calculation Notes**

- Refer to Deposition of Mimi Chik, December 1, 2004.

**Direct Sales Data**

**Non-OTN Direct Sales Data**

- Sources: CD produced 1-31-05 (DirectSales\_IncludingPHS.txt); BMS/AWP/001491893 (Pre1997-Direct.txt); BMS/AWP/001483004 – 14.
- The “QTY” field was used for units.
- The “EXT\_AMT” field was used for dollars.
- Where “REASON\_CODE” is equal to 05 or 53, “QTY” was set equal to zero.
- The following customer codes (i.e., “CCC”) were deemed outside of the Class and were excluded: 21, 26, 31, 32, 33, 34, 35, 39, 41, 42, 43, 51, 52, 61, 62, 71, 72, 75, 95 and 98.
- The date field “INVDATE” was used.
- Units and dollars for the Class were calculated by NDC and by year. This calculation includes the OTN sales data as described below.

**OTN Direct Sales Data**

- Sources: BMS/AWP/00258327 (OTN Blenoxane.txt, OTN Cytoxan.txt, OTN Etopophos.txt, OTN Paraplatin.txt, OTN Taxol.txt, OTN Vepesid.txt); BMS/AWP/00258331 (OTN Rubex.txt); CD produced 7-27-05 (OTN Blenoxane\_Pre1997.txt, OTN Cytoxan\_Pre1997.txt, OTN Etopophos\_Pre1997.txt, OTN Paraplatin\_Pre1997.txt, OTN Rubex\_Pre1997.txt, OTN Taxol\_Pre1997.txt, OTN Vepesid\_Pre1997.txt); BMS/AWP/001483004 – 14.
- OTN direct sales were merged with the other direct sale (see above). However, only OTN sales data prior to May 1, 2001 were included due to overlap with the other direct sales data.
- OTN direct sales data do not include customer class codes or any other information that one could use to identify the customer class. However, it was assumed that the predominant share of sales were to oncologists or oncology clinics. As such, all records were included.
- The same use of fields as described above apply to the OTN sales data as well.

**Chargeback Data**

- Sources: CD produced 1-31-05 (Chargebacks\_IncludingPHS.txt); BMS/AWP/001491893 (Pre1997-Indirect.txt); BMS/AWP/001483004 – 14.

- The following customer codes (i.e., "CUSTCCC") were deemed outside of the Class and were excluded: 21, 26, 29, 31, 32, 33, 34, 35, 39, 42, 43, 51, 52, 61, 62, 71, 72, 75, 95 and 98.
- The same codes above were used to determine the amount of units and sales based on WAC that should be excluded from the total class sales.
- The field "CHBK\_ADJ\_WS\_REBATE" was used for chargebacks.
- The field "CHBK\_ADJ\_PROD\_QTY" was used for units.
- Sales in terms of WAC were calculated by taking "CHBK\_ADJ\_PROD\_QTY" multiplied by "CHBK\_ADJ\_WS\_PRC".
- The date field "CHBK\_INV\_DATE" was used.
- Note: sales through OTN do not generate chargebacks, and therefore there are no OTN chargeback data.
- Chargebacks to the Class, and units and WAC sales for excluded customer class codes, were calculated by NDC and by year.

#### Rebate Data

- In general, the current understanding of BMS electronic rebate data made them unfeasible to incorporate in the analysis. See the notes below.
- "CARS\_IS Data.txt" and "Apothecon (Plaintiff has this data).txt" on BMS/AWP/00264670: These data are for "primary care products" that are disbursed through pharmacies. As such, rebates for the NDCs remaining in the class are *de minimis* and were not incorporated in the analysis.
- "OTN Rebate Paraplatin.txt" and "OTN Rebate Taxol.txt" on BMS/AWP/00258327: These rebates were paid by OTN to oncologists or oncology clinics. Some of these are rebates based on the combined sales of Paraplatin and Taxol. The data are not broken out by NDC and do not include customer class codes. More research would be required to allocate the rebates accurately across NDCs and customer classifications. Therefore, these rebates were not incorporated in the analysis.
- Rebates paid to hospitals and GPOs from Deposition of Michelle Hand, Exhibit 15 ("sapchecks.xls"): These rebates were paid to hospitals and GPOs, but the data do not include customer class codes to clearly identify which. The data are not broken out by NDC, and the rebates are frequently paid with respect to multiple drugs that are not identified. The largest identifiable rebates are for Paraplatin and Taxol, which amount to almost \$80 million in total. However, more research would be required to allocate the rebates accurately across NDCs and customer classifications. Therefore, these rebates were not incorporated in the analysis.
- Project "Oneida": The rebates summarized in these Excel files (see Deposition of Michelle Hand, Exhibits 2-14) are for Blenoxane, Cytoxan and Vepesid and are not broken out by NDC or customer classification. More research would be required to allocate the rebates accurately across NDCs and customer classifications. Therefore, these rebates were not incorporated in the analysis.

- Tequin rebates paid to hospitals ("tblRcbateHistory"; see Deposition of Michelle Hand, Exhibit 16): Again, these data are not broken out by NDC or customer classification. More research would be required to allocate the rebates accurately across NDCs and customer classifications. Therefore, these rebates were not incorporated in the analysis.

# EXHIBIT 47

UNITED STATES DISTRICT COURT  
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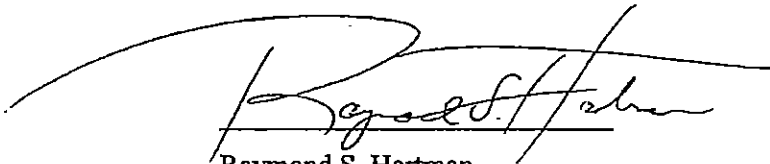
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Attachment H.2: Taxol Spread Percentage,  
Unit-weighted Average Across All NDCs, 1993-2002

